

~~concerning~~ SUCH penalties and interest and to ~~the same~~ SUCH criminal penalties as ~~are~~ SHALL BE provided elsewhere in this subtitle. BY ORDINANCE OR RESOLUTION.

~~(h)~~ (F) Any such local tax on income levied and imposed by any political subdivision shall have such application, definitions, exclusions, graduations, deductions, exemptions, provisions for withholding of such tax by employers, and the filing of declarations of estimated tax, as shall be provided by the local legislation imposing said tax.

~~(i)~~ (G) Whenever a resident individual of one political subdivision has become liable to another political subdivision for a tax on income imposed pursuant to this section, the amount of tax on income payable by him to the political subdivision in which he resides shall constitute a credit against the tax on income payable by him to the political subdivision of which he is not a resident, but not in excess thereof. In the event that a resident outside of the State of Maryland shall be subject to a tax on income imposed pursuant to this section and such income shall be taxable in the state of his residence, then a similar credit shall be given to such taxpayer for the amount of tax paid by him on said income in the state of his residence against the tax payable by him under a tax imposed pursuant to this section, but not in excess thereof. The credit granted hereunder to a taxpayer residing outside of the State of Maryland shall not be effective unless the state or jurisdiction of which he is a resident grants a substantially similar credit to residents of the State of Maryland.

~~(j)~~ (H) On June 30, ~~1968~~ 1967, this section and the powers contained therein, without further action required by the General Assembly of Maryland, shall be void and of no further effect. However, the provisions of this subsection shall not be construed to affect or impair in any way the subsequent collection of taxes lawfully levied and imposed prior to July 1, 1968, under or pursuant to this Act.

(I) THE STATE COMPTROLLER SHALL COOPERATE WITH ANY OF THE SEVERAL POLITICAL SUBDIVISIONS IMPOSING A TAX UNDER THIS SECTION FOR THE PURPOSE OF OBTAINING TAXPAYER LISTS OR OTHER INFORMATION INsofar AS PRACTICABLE, NECESSARY FOR THE COLLECTION OF SAID TAX.

(J) THE BOARD OF COUNTY COMMISSIONERS OR COUNTY COUNCIL MAY, IN THEIR DISCRETION, SHARE ANY OF THE TAXES IMPOSED AND COLLECTED UNDER THIS SECTION WITH ANY MUNICIPALITY WITHIN ITS BOUNDARIES.

SEC. 2. *And be it further enacted*, That this Act is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety and having been passed by a yea and nay vote supported by three-fifths of all the members elected to each of the two houses of the General Assembly, the same shall take effect from the date of its passage.

Approved April 14, 1966.